
Missouri Department of Revenue

Non-Appropriated Funds Sources and Application

Fiscal Year Ended June 30, 2006



This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 197,029	198,055	152,944	242,140	Cash	242,140
Animal Waste Treatment System Loan Program	115,074	1,119,261	1,118,070	116,265	Cash	116,265
Beginning Farmer Loan Program	77,758	37,967	10,423	105,302	Cash	105,302
Agricultural Product Utilization Contributor Tax Credit Program	1,781,950	7,254,522	7,677,384	1,359,088	Cash	1,359,088
Mo. State Fair Grandstand/Event Escrow Account	1,590,430	1,580,425	2,019,132	1,151,723	Cash	1,151,723
Mo. State Fair Foundation	111,335	115,686	100,470	126,551	Cash	126,551
Mo. State Fair Agricultural Youth Fund	65,153	139,537	106,286	98,404	Cash	98,404
Mo. State Fair Sheep Producers Fund	24,077	145		24,222	Cash	24,221
Mo. State Fair Endowment Fund	303	204		507	Cash	507
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 458,079	2,387,511	1,366,945	1,478,645	Cash	1,478,646
PCH Settlement Account	2,877,530	12,273	2,889,803	0	Cash	
Consumers Promotion	0	669,584	661,104	8,480	Cash	8,480
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,313,574	30,717,571	30,548,497	3,482,648	Cash	3,482,648
Inmate Canteen Fund	7,823,151	30,433,724	27,946,223	10,310,652	Cash	10,310,652
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 347,285,499	165,853,577	193,198,883	319,940,193	Cash, TI	1,783,179,537
Missouri Development Finance Board	69,488,000	8,523,744	6,741,247	71,270,497	Cash, TI, Rec, Eq, Pre Exp	71,270,497
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 363,802	19,690	10,636	372,856	Cash, CS	372,856
Student and Activities Fund	131,820	193,758	247,924	77,654	Cash	77,655
Missouri School for the Blind:						
Trust Fund	6,508,137	604,126	615,443	6,496,820	Cash, TN, FA, CS	6,496,820
Activities Fund	39,147	129,956	120,902	48,201	Cash	48,201
Student Fund	3,908	317	186	4,039	Cash	4,039
Handicapped Children's Trust Fund	417,313	22,804	1,150	438,967	Cash, CS	438,967

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 62,305	284,501,531	284,549,577	14,259	Cash	14,259
<u>Central Missouri State University:</u>						
Current General Fund	\$ 22,637,707	60,731,651	62,502,153	20,867,205	Cash,CD,Sec,Inv	20,867,205
Current Restricted Fund	419,993	18,131,199	18,300,790	250,402	Cash,CD,Sec	250,402
Auxiliary Services Designated	2,599,318	26,291,798	26,109,192	2,781,924	Cash,CD,Sec	2,781,924
Loan Funds - Restricted Fund	7,787,985	550,286	145,713	8,192,558	Notes	8,192,558
Endowment and Similar Restricted Fund	706,842			706,842	Cash,CD,Sec	706,842
Unexpended Plant Restricted Fund	8,045,437		3,146,937	4,898,500	Cash,CD,Sec	4,898,500
<u>Harris-Stowe State College:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 1,821,946			1,821,946	Cash,Rec	1,821,946
Other Revenues	23,821			23,821	Cash,Rec	23,821
Current Funds - Restricted:						
Federal Grants and Contracts	(28,289)			(28,289)	Cash,Rec	(28,289)
Other Revenue	317,005			317,005	Cash,Rec	317,005
Loan Fund	198,515			198,515	Rec	198,515
Endowment	819,437			819,437	TI	819,437
Plant	3,726,553			3,726,553	Rec, TI	3,726,553
<u>Lincoln University:</u>						
Current Funds (General, Restricted, Auxillary)	\$ 5,887,559	48,465,847	48,228,603	6,124,803	Cash, TI, Pre Exp, Rec	6,124,803
<u>Missouri Southern State College:</u>						
Current Funds	\$ 60,884,203	41,533,867	42,406,582	60,011,488	Cash, Rec, Inv, CA, Pre Exp	83,213,957
<u>Missouri Western State College:</u>						
Education and General:						
Student Fees	\$ 0	20,671,098	20,671,098	0		
Interest Income	0	489,871	489,871	0		
State Vocational Reimbursements	0	49,839	49,839	0		
Reimbursement from Auxiliary	0	169,020	169,020	0		
Miscellaneous Income	0	322,483	322,483	0		
Auxiliary Services:						
Student Fees	0	1,109,937	1,109,937	0		
Sales and Services	0	5,503,245	5,503,245	0		
Interest Income	0	267,851	267,851	0		
Other Income:						
Revenue Bond Proceeds	6,263,189			6,263,189	Cash, TI	6,263,189

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating and Designated	\$ 13,356,390	40,230,356	42,971,495	10,615,251	Cash,Inv,Rec	16,717,663
Auxiliary Enterprises	0	17,620,964	17,620,964	0	Cash,Inv,Rec	778,262
Restricted	664,230	8,031,012	8,108,192	587,050	Cash	609,026
Loan Fund	2,975,848	133,307	274,931	2,834,224	Cash,Rec	3,121,579
Plant Fund:						
Renewals and Replacements	(521,387)	1,168,319	560,709	86,223	Cash	4,067,706
Retirement of Indebtedness	2,728,000	6,406,535	6,438,849	2,695,686	Cash,Rec	6,684,766
Investment in Plant	173,927,336	8,653,857	904,899	181,676,294	Eq	112,247,714
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 28,214,007	109,888,618	108,840,622	29,262,003	Cash,Inv,Rec	35,339,112
Loan Fund	5,122,351	69,312	54,296	5,137,367	Cash,Rec	4,908,888
Endowment and Similar Funds	4,213,115			4,213,115	Inv	4,213,115
Plant Fund	169,052,661	18,547,892	35,367,274	152,233,279	Cash,Inv,Rec	264,561,592
Agency Fund	186,510	391,222	426,448	151,284	Cash	154,749
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 14,297,093	65,828,536	50,624,875	29,500,754		
Designated Fund	4,161,292	9,495,039	9,286,965	4,369,366		
Endowment	199,762			199,762		
Total General Operating Fund	18,658,147	75,323,575	59,911,840	34,069,882	Cash, TI, Rec, Inv	105,589,900
Other Funds:						
Designated Fund	16,202,078	18,107,999	18,113,159	16,196,918	Cash,TI,Rec,Inv,Land,Bldg,Eq	19,704,025
Auxiliary Fund	44,232,240	35,292,010	28,529,109	50,995,141	Cash,TI,Rec,Inv,Land,Bldg,Eq	91,477,454
Restricted and Loan Fund	4,614,035	12,201,217	12,787,673	4,027,579	Cash, Rec	5,415,437
Plant Fund	163,407,589	8,553,151	11,348,422	160,612,318	Cash,TI,Rec,Inv,Land,CWIP,Bldg,Eq	181,582,696
West Plains Fund	14,167,060	4,344,347	4,318,664	14,192,743	Cash,Rec,Inv,Land,CWIP,Bldg,Eq	16,706,480
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 50,362,706	60,816,147	56,716,744	54,462,109	Cash,TI,Inv,Rec	60,093,722
Current Funds - Restricted	3,947,879	14,364,838	7,464,368	10,848,349	Cash,Rec	7,244,753
Plant Fund	15,696,238	1,408,130	7,584,365	9,520,003	Cash,TI,Rec,CWIP	130,797,433
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (1,128,576)	1,395,754	1,769,993	(1,502,815)	Cash,TI,Rec,Inv	752,465
Restricted Funds	97,853	271,663	287,804	81,712	Cash,TI,Rec,Inv	130,448

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 74,377,792	615,973,729	502,155,432	188,196,089	Cash	188,196,088
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 197,958	1,813,618	1,818,226	193,350	Cash	193,350
Bellefontaine Habilitation Center	311,074	2,011,642	2,124,217	198,499	Cash	198,499
Central Missouri Regional Center	195,163	4,165,082	4,119,055	241,190	Cash	241,190
Cottonwood Residential Treatment Center	828	8,850	8,842	836	Cash	836
Fulton State Hospital	337,217	2,724,589	2,656,896	404,910	Cash	404,910
Hannibal Regional Center	258,150	2,615,684	2,661,198	212,636	Cash	212,636
Hawthorn Children's Psychiatric Hospital	15	4,540	2,187	2,368	Cash	2,369
Higginsville Habilitation Center	148,546	1,460,820	1,436,963	172,403	Cash	172,404
Joplin Regional Center	543,333	2,457,005	2,704,099	296,239	Cash	296,239
Kansas City Regional Center	660,798	9,447,451	9,250,658	857,591	Cash	857,591
Kirksville Regional Center	73,667	1,248,234	1,229,257	92,644	Cash	92,644
Marshall Habilitation Center	162,879	1,908,340	1,921,893	149,326	Cash	149,326
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	8,334	56,086	52,422	11,998	Cash	11,999
Total Donated Stock	11,475			11,475	CS	13,201
Mid-Missouri Mental Health Center	100	61,414	59,379	2,135	Cash	2,134
Missouri Sexual Offender Treatment Center	11,512	24,645	26,371	9,786	Cash	9,786
Nevada Habilitation Center	127,805	837,204	808,040	156,969	Cash	156,970
Northwest Mo. Pyschiatric Rehabilitation Center	138,557	705,448	702,133	141,872	Cash	141,873
Poplar Bluff Regional Center	220,658	2,204,671	2,185,414	239,915	Cash	239,915
Rolla Regional Center	293,561	2,177,508	2,064,709	406,360	Cash	406,360
Sikeston Regional Center	204,589	1,604,144	1,610,580	198,153	Cash	198,153
Southeast Mo. Mental Health	177,922	2,102,129	2,053,402	226,649	Cash	226,650
Southeast Mo. Residential Services	34,352	410,307	419,284	25,375	Cash	25,376
Southwest Mo. Mental Health	11,452	360,520	350,718	21,254	Cash	21,253
Springfield Regional Center	343,901	2,509,243	2,541,243	311,901	Cash	311,901
St. Louis Developmental Dis. Treatment Center	207,541	1,538,979	1,554,060	192,460	Cash	192,459
St. Louis Regional Center	595,607	6,853,416	6,778,666	670,357	Cash	670,357
St. Louis Psychiatric Rehabilitation Center	436,292	3,332,176	3,352,477	415,991	Cash	415,991
Western Missouri Mental Health	29,530	445,920	423,520	51,930	Cash	51,929
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 107,191	106,876	106,929	107,138	Cash	107,138

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 147,937	2,117,339	2,124,464	140,812	Cash,Repo	140,812
Missouri Savings Bond Account	14,873	340,400	341,452	13,821	Cash	13,822
Old Age Survivors Disability and Health Insurance Trust Fund	3,899	282,414,615	282,414,633	3,881	Cash	3,881
MO State Employees Deferred Comp. Fund	33,561	71,961,701	71,945,567	49,695	Cash	49,695
State of MO Cafeteria Plan Account	14,947	175,903	176,939	13,911	Cash	13,911
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 158,058	2,645,437	2,655,314	148,181	Cash	148,181
Fiduciary Residents Cash Fund	10,218	69,036	79,254	0	Cash	
Veterans' Home Foundation	400,623	329,741	292,992	437,372	Cash,Rec,CS	437,372
Mo. Veterans' Home, Mexico:						
Assistance League	383,804	159,529	156,612	386,721	Cash,CS	386,721
Residents Cash Fund	115,162	3,038,383	3,072,071	81,474	Cash	81,474
Fiduciary Residents Cash Fund	11,973	58,936	68,018	2,891	Cash	2,891
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	568,784	98,606	63,941	603,449	Cash,CD,TI	603,449
Residents Cash Fund	145,766	3,628,436	3,573,429	200,773	Cash	3,573,429
Fiduciary Residents Cash Fund	0	50,464	48,994	1,470	Cash	1,470
Mo. Veterans' Home, St. James:						
Assistance League	198,176	152,327	201,446	149,057	Cash,CD,	149,057
Residents Cash Fund	248,662	2,983,114	2,990,265	241,511	Cash	241,511
VA Fiduciary Fund	0	40,964	40,509	455	Cash	455
Social Security Beneficiaries Account	0	71,038	71,038	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	484,105	5,202,274	5,182,884	503,495	Cash	503,494
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	73,917	800,427	778,145	96,199	Cash	96,199
Mo. Veterans' Cemetery, Springfield:	20,488	8,441	3,200	25,729	Cash	25,730
Mo. Veterans' Commission, Cameron:						
Assistance League	49,938	77,540	55,566	71,912	Cash,CD	71,912
Residents Cash Fund	121,746	1,015,277	971,598	165,425	Cash	165,425
Fiduciary Fund	29,653	90,123	77,167	42,609	Cash	42,609
Mo. Veterans' Commission Foundation, Inc.	34,242	24,835	19,285	39,792	Cash	39,792

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 6,431,033,445	959,495,606	406,791,367	6,983,737,684	Cash,Rec,TI,Eq	8,371,329,155
Judicial Plan	48,534,166	28,339,185	19,144,417	57,728,934	Cash,Rec,TI,Eq	69,030,258
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	336,645	26,936,861	26,902,935	370,571	Cash,Rec,TI	3,023,872
Public School Retirement System of Missouri	23,738,856,296	3,168,659,111	1,303,986,756	25,603,528,651	Cash,Rec,TI,Eq,Pre Exp	28,923,974,740
Non-Teacher School Employee Retirement System of Missouri	2,068,647,166	327,395,561	109,062,889	2,286,979,838	Cash,Rec,TI,Eq,Pre Exp	2,607,009,114
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Family Support Trust Fund	\$ 16,184,809	375,647,428	391,832,237	0		
Division of Youth Services:						
Northeast Community Treatment Center Canteen Fund	310	949	851	408	Cash,Inv	407
Babler Lodge Canteen Fund	31			31	Cash	31
W.E. Sears Youth Center	568	913	982	499	Cash	499
Excel School Canteen Fund	206	132		338	Cash	337
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 19,212,610	4,169,792	13,953,161	9,429,241	Cash,TI	9,429,241
Insurance Plan-Cash	23,800,231	487,885,083	509,326,755	2,358,559	Cash	2,358,559
Insurance Plan-Investments	8,906,280	387,176,439	364,053,530	32,029,189	FA	32,029,189
Insurance Plan-Accrued Interest	9,688	456,528	281,740	184,476	FA	184,476
Insurance Plan-Receivables	131,934	12,726,316	12,774,542	83,708	Rec	83,708
Insurance Plan-CD	0	100,912		100,912	CD	100,912
Self Insurance Plan-Cash	0	35,298,587	33,676,058	1,622,529	Cash	1,622,528
Self Insurance Plan-Investments	40,256,050	15,639,825	8,199,850	47,696,025	FA	47,696,025
Self Insurance Plan-Escrow	198,420	8,913		207,333	FA	207,333
Self Insurance Plan-Receivables	285,070	1,383,625	1,297,471	371,224	FA	371,224
Finance Corporation-Highway	12,289,773	96,614,173	96,124,758	12,779,188	Cash,FA	12,779,188
Finance Corporation-Transit	28,669,225	905,143,443	898,397,219	35,415,449	Cash,FA	34,415,449
Finance Corporation-Transportation	35,259,839	2,950,653	7,417,071	30,793,421	Rec,FA	30,793,421

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
STATE TREASURER'S OFFICE:						
Special Obligation Refunding Bond:						
Depreciation and Replacement	\$ 1,024,010	43,903	24,010	1,043,903	Repo	1,043,903
BPB A2001:						
Const JCCC	4,255,013	133,665	2,574,940	1,813,738	Repo	1,813,737
Const WMMHC	135,654	4,468	92,258	47,864	Repo	47,864
Const DNR Building	279,617	5,614	279,630	5,601	Repo	5,601
TOTAL NON-APPROPRIATED FUNDS	\$ 33,856,828,293	9,086,967,026	6,360,685,843	36,583,109,476		43,443,850,400

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2005, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2005 Annual Financial Report.

(b)	TI - Temporary Investments FA - Federal Agency Securities TN - Treasury Note TB - Treasury Bill Pre Exp - Prepaid Expenses	Rec - Accounts Receivable Inv - Inventories Bldg - Buildings Repo - Repurchase Agreement CWIP - Construction Work In Progress	Eq - Equipment CD - Certificate of Deposit CS - Common Stock
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(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-state Funds Financial Schedule beginning on page 34.